

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

RECEIVED
LEGISLATIVE AUDITOR
2000 JAN -3 AM 10:32

DISTRICT ATTORNEY OF THE
TWENTY-FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA

SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

FOR THE PERIOD
JANUARY 1, 1998
THROUGH
DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date 1-19-2000

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	2
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE PROGRAM- SPECIFIC AUDIT OPTION UNDER OMB CIRCULAR A-133	3-4

UZEE, BUTLER, ARCENEUX & BOWES

CERTIFIED PUBLIC ACCOUNTANTS
2067 PAXTON STREET
HARVEY, LOUISIANA 70058

(504) 347-0441
FAX (504) 347-0467

DOUGLAS L. UZEE, CPA
(1926 - 1988)
JAMES L. BUTLER, CPA
N. PAUL ARCENEUX, CPA
PATRICK J. BOWES, CPA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Paul D. Connick, Jr.
District Attorney of the
Twenty-Fourth Judicial District
State of Louisiana

We have audited the accompanying schedule of expenditures of federal awards for the Child Support Services (Title IV-D) Program of the District Attorney of the Twenty-Fourth Judicial District, State of Louisiana for the period January 1, 1998 through December 31, 1998. This financial statement is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the financial statement of the program based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the schedule of expenditures of federal awards, referred to above presents fairly, in all material respects, the expenditures of federal awards under the Child Support Services (Title IV-D) Program of the District Attorney of the Twenty-Fourth Judicial District, State of Louisiana in conformity with generally accepted accounting principles.

Uzee, Butler, Arceneux & Bowes

Harvey, Louisiana
December 28, 1999

DISTRICT ATTORNEY OF THE TWENTY FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period January 1, 1998 through December 31, 1998

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass Through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services			
Passed through Louisiana Department of Social Services Office of Family Support			
Child Support Services (Title IV-D) Program	93.563	-	<u>\$1,170,094</u>

NOTE - BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the Twenty-Fourth Judicial District, State of Louisiana and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirement of OMB Circular A-133, *Audits of States and Local Government, and Non-Profit Organizations*.

UZEE, BUTLER, ARCENEUX & BOWES

CERTIFIED PUBLIC ACCOUNTANTS

2067 PAXTON STREET

HARVEY, LOUISIANA 70058

(504) 347-0441

FAX (504) 347-0467

DOUGLAS L. UZEE, CPA
(1926 - 1988)
JAMES L. BUTLER, CPA
N. PAUL ARCENEUX, CPA
PATRICK J. BOWES, CPA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE PROGRAM-SPECIFIC AUDIT OPTION UNDER OMB CIRCULAR A-133

Paul D. Connick, Jr.
District Attorney of the
Twenty-Fourth Judicial District
State of Louisiana

Compliance

We have audited the compliance of the District Attorney of the Twenty-Fourth Judicial District, State of Louisiana with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its Child Support Services (Title IV-D) Program for the period January 1, 1998 through December 31, 1998. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a Child Support Services (Title IV-D) Program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its Child Support Services (Title IV-D) Program for the period January 1, 1998 through December 31, 1998.

Internal Control over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on its Child Support Services (Title IV-D) Program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of the laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of Management, The Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Uzee, Butler, Arceneux & Bowes

Harvey, Louisiana
December 28, 1999